

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

**Profit or Loss From Business**  
(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **09**

<p><b>A</b> Principal business or profession, including product or service (see page C-1 of the instructions)</p>	<p><b>B</b> Enter code from pages C-7, 8, &amp; 9</p>
<p><b>C</b> Business name. If no separate business name, leave blank.</p>	<p><b>D</b> Employer ID number (EIN), if any</p>
<p><b>E</b> Business address (including suite or room no.) ► City, town or post office, state, and ZIP code</p>	
<p><b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►</p>	
<p><b>G</b> Did you "materially participate" in the operation of this business during 2002? If "No," see page C-3 for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p><b>H</b> If you started or acquired this business during 2002, check here . . . . . <input type="checkbox"/></p>	

**Part I Income**

1 Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here . . . . . <input type="checkbox"/>	1	
2 Returns and allowances . . . . .	2	
3 Subtract line 2 from line 1 . . . . .	3	
4 Cost of goods sold (from line 42 on page 2) . . . . .	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) . . . . .	6	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	7	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<p>8 Advertising . . . . . <b>8</b></p> <p>9 Bad debts from sales or services (see page C-3) . . . . . <b>9</b></p> <p>10 Car and truck expenses (see page C-3) . . . . . <b>10</b></p> <p>11 Commissions and fees . . . . . <b>11</b></p> <p>12 Depletion . . . . . <b>12</b></p> <p>13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) . . . . . <b>13</b></p> <p>14 Employee benefit programs (other than on line 19) . . . . . <b>14</b></p> <p>15 Insurance (other than health) . . . . . <b>15</b></p> <p>16 Interest: <span style="background-color: #cccccc; display: inline-block; width: 20px; height: 10px;"></span></p> <p style="padding-left: 20px;">a Mortgage (paid to banks, etc.) . . . . . <b>16a</b></p> <p style="padding-left: 20px;">b Other . . . . . <b>16b</b></p> <p>17 Legal and professional services . . . . . <b>17</b></p> <p>18 Office expense . . . . . <b>18</b></p>		<p>19 Pension and profit-sharing plans <b>19</b></p> <p>20 Rent or lease (see page C-5): <span style="background-color: #cccccc; display: inline-block; width: 20px; height: 10px;"></span></p> <p style="padding-left: 20px;">a Vehicles, machinery, and equipment . . . . . <b>20a</b></p> <p style="padding-left: 20px;">b Other business property . . . . . <b>20b</b></p> <p>21 Repairs and maintenance . . . . . <b>21</b></p> <p>22 Supplies (not included in Part III) . . . . . <b>22</b></p> <p>23 Taxes and licenses . . . . . <b>23</b></p> <p>24 Travel, meals, and entertainment: <span style="background-color: #cccccc; display: inline-block; width: 20px; height: 10px;"></span></p> <p style="padding-left: 20px;">a Travel . . . . . <b>24a</b></p> <p style="padding-left: 20px;">b Meals and entertainment</p> <p style="padding-left: 20px;">c Enter nondeductible amount included on line 24b (see page C-5) . . . . .</p> <p style="padding-left: 20px;">d Subtract line 24c from line 24b . . . . . <b>24d</b></p> <p>25 Utilities . . . . . <b>25</b></p> <p>26 Wages (less employment credits) . . . . . <b>26</b></p> <p>27 Other expenses (from line 48 on page 2) . . . . . <b>27</b></p>			
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . . . .				28	
29 Tentative profit (loss). Subtract line 28 from line 7 . . . . .				29	
30 Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .				30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.				31	
<p>• If a profit, enter on <b>Form 1040, line 12</b>, and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</p> <p>• If a loss, you <b>must</b> go to line 32.</p>					
<p>32 If you have a loss, check the box that describes your investment in this activity (see page C-6).</p> <p style="padding-left: 20px;">• If you checked 32a, enter the loss on <b>Form 1040, line 12</b>, and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</p> <p style="padding-left: 20px;">• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>.</p>					
<p><b>32a</b> <input type="checkbox"/> All investment is at risk.</p> <p><b>32b</b> <input type="checkbox"/> Some investment is not at risk.</p>					